

House Bill 1398

By: Representatives James of the 135th, Royal of the 171st, Floyd of the 147th, Borders of the 175th, Ray of the 136th, and others

A BILL TO BE ENTITLED

AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from state sales and use tax, so as to change an exemption with respect to sales
3 of certain fuels used in structures where poultry is raised; to repeal conflicting laws; and for
4 other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 state sales and use tax, is amended by striking paragraph (49) and inserting in its place a new
9 paragraph (49) to read as follows:

10 "(49) Sales of liquefied petroleum gas or other fuel used in a structure in which broilers,
11 pullets, or other poultry are raised or in which dead broilers, pullets, or other poultry are
12 disposed of by burning;"

13 **SECTION 2.**

14 All laws and parts of laws in conflict with this Act are repealed.